

## **REG-33-004 COMMENCEMENT OF PROCEEDINGS: PROTEST PETITION**

004.01 These rules shall be followed when filing a protest petition to a Notice of Deficiency Determination issued by the Commissioner.

004.01A Content. This information shall be supplied by the petitioner when filing a protest petition with the Commissioner. The petition shall:

004.01A(1) Identify the petitioner,

004.01A(2) Identify the determination of the Commissioner which is being protested,

004.01A(3) Set forth each ground under which redetermination is requested together with facts sufficient to acquaint the Commissioner of the exact basis thereof,

004.01A(4) Demand the relief which the petitioner considers himself entitled to,

004.01A(5) Be in writing.

004.01B Filing date.

004.01B(1) A protest petition of a Sales and Use Tax, Local Option Sales and Use Tax, Interstate Motor Carrier's Fuel Tax, Motor Vehicle Fuel Tax, Special Fuel Tax, Aircraft Fuel Tax, or "other taxes" Notice of Proposed Deficiency Determination must be filed with the Commissioner on or before the 30th day following the mailing of the Notice of Deficiency Determination by the Commissioner.

004.01B(2) In the event the Tax Commissioner issues a Notice of Proposed Sales and Use Tax Jeopardy Determination, a protest petition together with such security as the Commissioner considers necessary to ensure compliance must be filed with the Commissioner on or before the 10th day following the mailing of a Notice of Proposed Jeopardy Determination.

004.01B(3) A protest petition of an Income or Franchise Tax Notice of Proposed Deficiency Determination must be filed with the Commissioner on or before the 90th day following the mailing of the Notice of Proposed Deficiency Determination by the Commissioner or if the petitioner was outside the United States as of the date of the mailing of the Notice of Proposed Deficiency Determination his protest petition must be filed on or before the 150th day following the mailing of the Notice of Proposed Deficiency Determination by the Commissioner.

004.01B(4) In the event a Notice of Proposed Income or Franchise Tax Jeopardy Determination has been issued by the Commissioner, a protest petition together with such security as the Tax Commissioner considers necessary to insure compliance must be filed with the Commissioner on or

before the 10th day following the mailing of a Notice of Proposed Jeopardy Determination by the Commissioner.

004.01C Bonding requirements. If a party has been required by the Commissioner to provide security when filing a petition, the petition will be considered filed only when such security is provided in the amount and form so required by the Commissioner. This security must be maintained during the course of the proceeding before the Commissioner. If during the course of any proceeding before the Commissioner the security so provided is withdrawn, the petition will not be considered to be in proper form and will be subject to dismissal by the Commissioner.

(Sections 3-149, 57-712, 66-410.06, 66-418, 66-440, 66-623, 66-629, 77-2105, 77-2709, 77-2710, 77-2776, 77-2777, 77-2778, 77-27,111, 77-27,119, 77-27,125, 77-27,131, 77-27,147, 77-3006, and 84-909 (1), R.R.S. 1943. Sections 77-2612 and 77-2711(1)(a), R.S.Supp., 1982. December 5, 1982.)